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From:

Sent: Tuesday, September 14, 2010 11:25:00 AM

To:

Cc:

Subject: RE: NonTEFRA Partnership Disclosure Guidelines.

I agree that a valid POA for a non-TEFRA partnership can provide any and all information of the partnership and its partners to the Service. Any person authorized to act on behalf of the partnership under state law should be able to sign the POA. This would typically be a general partner for state law partnerships and a manager or manager-member designated in the operating agreement for state law LLC's.